



Assessment Filing Instructions and Frequently Asked Questions

Office of Tourism
555 Capitol Mall, Suite 465
Sacramento, CA 95814

Need help?

Phone: 916.322.1266
Fax: 916.322.3402
assessment@tourism.ca.gov
File Online at tourism.ca.gov

WHAT IS THE TOURISM ASSESSMENT PROGRAM?

The California Tourism Marketing Act of 1995 enabled the state's tourism industry to assess itself to conduct statewide marketing. In 1998, the industry voted to pass the first industrywide referendum, creating the Tourism Assessment Program and establishing the California Travel and Tourism Commission as the first-of-its-kind destination marketing organization in the nation.

The Tourism Assessment Program is a self-assessment. A business receiving a notice to file the Tourism Assessment Form has been identified as a potentially assessable business falling into one of the travel and tourism industry categories as identified in the California Tourism Marketing Act, Government Code 13995.

TRAVEL & TOURISM INDUSTRY ASSESSMENT CATEGORIES & ASSESSMENT RATES:

- **Accommodations:** \$1,950 per \$1 million in travel-and-tourism-related revenue (multiply 0.00195 by assessed dollar figure).
- **Attractions & Recreation:** \$975 per \$1 million in travel-and-tourism-related revenue (multiply 0.000975 by assessed dollar figure).
- **Restaurant & Retail:** \$975 per \$1 million in travel-and-tourism-related revenue (multiply 0.000975 by assessed dollar figure).
- **Transportation & Travel Services:** \$975 per \$1 million in travel-and-tourism-related revenue (multiply 0.000975 by assessed dollar figure).
- **Passenger Car Rental:** 3.5% of monthly revenue.

FILING AND PAYMENT DETAILS

WHAT IS NEEDED TO CALCULATE THE TOURISM ASSESSMENT FEE?

To complete the filing, you will need gross revenue from the most recently completed tax year and the percentage of that revenue that came from travel and tourism for each physical business address.

HOW DO I SUBMIT THE TOURISM ASSESSMENT FORM?

- File online at tourism.ca.gov (login required).
- Users can self-register or contact the Office of Tourism at assessment@tourism.ca.gov or (916) 322-1266 to obtain a login.
- Or complete a paper form available to download at tourism.ca.gov.

HOW DO I PAY THE TOURISM ASSESSMENT FEE?

The Office of Tourism offers electronic payment via secure ACH. To process an ACH you may need this ACH Debit ID to authorize an electronic withdrawal from your account: 3680408095 (if applicable). Completed forms and checks may be mailed to our office:

Office of Tourism
555 Capitol Mall, Suite 465
Sacramento, CA 95814

Make checks payable to "California Travel & Tourism Commission"

HOW IS PERCENTAGE OF TRAVEL AND TOURISM DETERMINED?

As business within the **accommodations industry** category, revenue derived from any charges in conjunction with an overnight stay is considered travel and tourism revenue. Revenue from 31 continuous day stays or longer by the same individual is not assessable. Examples of assessable revenue include, but are not limited to, business and leisure travel, government travel and corporate contracts.

As a business within the **attractions and recreation, transportation and travel services, or restaurant and retail industry categories**, revenue derived from any individual or group of persons who travel 50 miles or more to your business location is considered travel and tourism revenue. The business location and proximity to major freeways, attractions, outlet/premium shopping malls, lodging, or destination locations and venues should be considered when determining the percentage of revenue earned from travel and tourism. In addition, the business' credit card data, market research, consumer surveys or analysis can provide information to assist in determining percentage of tourism.

We also offer a Tourism Percentage Estimation Tool at tourism.ca.gov.

MY BUSINESS IS EXEMPT. DO I STILL NEED TO FILE A FORM?

Yes, in any year that your business is noticed you must file a Tourism Assessment Form. The Office of Tourism may not be able to determine that your business is exempt without the information provided on the Tourism Assessment Form.

RESOURCES

About California Tourism Assessment Program: tourism.ca.gov

About Visit California: industry.VisitCalifornia.com

Visit California, also known as the California Travel & Tourism Commission, is a 501(c)6 nonprofit with a mission to market California as a premier travel destination. Visit California works in close coordination with California's Office of Tourism — while Visit California conducts marketing programs that drive visitation, the Office of Tourism oversees the assessment program that helps fund these initiatives.